

**EXHIBIT B**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 15
	:	
LEHMAN BROTHERS FINANCE AG, IN	:	Case No. 09-B-_____
LIQUIDATION, a/k/a LEHMAN BROTHERS	:	
FINANCE SA, IN LIQUIDATION,	:	
	:	
Debtor in a Foreign Proceeding.	:	
	:	
-----	X	
In re:	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	Case No. 08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**NOTICE OF OBJECTION DEADLINE AND HEARING ON  
CHAPTER 15 PETITION REGARDING LEHMAN BROTHERS FINANCE AND  
ON MOTION TO DISMISS PREVIOUSLY FILED CHAPTER 11 CASE**

**PLEASE TAKE NOTICE** that, on October 3, 2008, Lehman Brothers Finance SA filed a case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), which case is pending as Case No. 08-13887 (JMP)(the "Chapter 11 Case").

**PLEASE TAKE FURTHER NOTICE** that, pursuant to an order issued by the Swiss Federal Banking Commission on December 19, 2008, a bankruptcy liquidation with respect to Lehman Brothers Finance AG, in Liquidation, also known as Lehman Brothers Finance SA, in Liquidation, a Swiss corporation ("LBF"), was commenced in Switzerland (the "Swiss Bankruptcy"), and PricewaterhouseCoopers AG, Zurich ("PwC") was appointed as the Bankruptcy Liquidator of LBF. The Swiss Financial Market Supervisory Authority ("FINMA") has designated February 27, 2009 as the bar date for filing claims in the Swiss Bankruptcy.

**PLEASE TAKE FURTHER NOTICE** that, pursuant to an order issued by the Swiss Federal Banking Commission (now known as the Swiss Financial Market Supervisory Authority) on December 19, 2008, a bankruptcy liquidation with respect to Lehman Brothers Finance AG, in Liquidation, also known as Lehman Brothers Finance SA, in Liquidation, a Swiss corporation ("LBF"), was commenced in Switzerland (the "Swiss Bankruptcy"), and PricewaterhouseCoopers AG, Zurich ("PwC") was appointed as the Bankruptcy Liquidator of LBF; information regarding the Swiss Bankruptcy and the February 27, 2009 bar date for filing claims therein may be

obtained at the FINMA website (which can be found at:  
<http://www.finma.ch/e/sanktionen/insolvenzen/pages/details.aspx?orgid=5>) or the PwC website maintained for creditors of LBF (which can be found at  
[http://www.pwc.ch/en/microsites/lehman\\_brothers\\_finance.html](http://www.pwc.ch/en/microsites/lehman_brothers_finance.html)).

**PLEASE TAKE FURTHER NOTICE** that, in the Chapter 15 Petition and the Motion to Dismiss, PwC seeks, among other things, the entry of orders (i) granting recognition of the Swiss Bankruptcy as a “foreign main proceeding” under chapter 15 of the Bankruptcy Code and of PwC as the foreign representative of LBF, and granting related relief in aid of the Swiss Bankruptcy, and (ii) dismissing the Chapter 11 Case regarding LBF. Copies of the Chapter 15 Petition and the Motion to Dismiss may be obtained upon written or email request to Rachel Castelino, Gibson, Dunn & Crutcher LLP, 200 Park Avenue, 48<sup>th</sup> Floor, New York, New York 10166, [rcastelino@gibsondunn.com](mailto:rcastelino@gibsondunn.com).

**PLEASE TAKE FURTHER NOTICE** that, pursuant to that certain Order entered on February \_\_, 2009, the Bankruptcy Court has scheduled a hearing to consider the Chapter 15 Petition and the Motion to Dismiss on March 11, 2009 at 10:00 a.m. before the Honorable James M. Peck in Room 601 of the Bankruptcy Court, One Bowling Green, New York, NY, 10004 U.S.A. (the “Hearing”).

**PLEASE TAKE FURTHER NOTICE** that any objection or other response to the relief sought by PwC in the Chapter 15 Petition or the Motion to Dismiss shall conform to the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and the Local Rules of the Bankruptcy Court for the Southern District of New York, shall set forth the name of the objecting party, the basis for the objection and the specific grounds thereof, shall be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court’s case filing system and by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with two hard copies delivered directly to Chambers), and shall be served upon: (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) Gibson, Dunn & Crutcher LLP, 200 Park Avenue, New York, New York 10166 Attn: Michael A. Rosenthal, Esq., attorney for PwC; (iii) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Richard P. Krasnow, Esq., attorney for the Debtors; (iv) the Office of the United States Trustee for the Southern District of New York (the “U.S. Trustee”), 33 Whitehall Street, 21st Floor, New York, New York 10004 Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.; and (v) Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005, Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and Evan Fleck, Esq., attorneys for the Official Committee of Unsecured Creditors appointed in these cases, so as to be so filed and received by no later than March 6, 2009 at 4:00 p.m. (prevailing Eastern Time) (the “Objection Deadline”).

**PLEASE TAKE FURTHER NOTICE**, that all parties-in-interest opposing relief sought pursuant to the Chapter 15 Petition and/or the Motion to Dismiss must appear at the Hearing at the time and place set forth above.

**PLEASE TAKE FURTHER NOTICE** that the Hearing may be adjourned from time to time without further notice other than an announcement in open court at the Hearing, or a notice of adjournment filed with the Court, of the adjourned date or dates of any further adjourned hearing.

**PLEASE TAKE FURTHER NOTICE** that, if no objection or response is timely filed and served with respect to the Chapter 15 Petition or the Motion to Dismiss, the Court may deem the relief requested in such pleading to be unopposed and may, without further notice, grant such relief.

Dated: New York, New York  
February \_\_, 2009

BY ORDER OF THE COURT:

Honorable Judge James M. Peck,  
United States Bankruptcy Judge  
Southern District of New York

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a/k/a Lehman Brothers Finance SA, in Liquidation*

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